

**Mail or Deliver To:** Purchasing & Contracts Division 400 Stewart Avenue, Las Vegas, NV 89101 (702) 229-6231

ALL INFORMATION SHOULD BE TYPED OR PRINTED. INCOMPLETE FORMS WILL NOT BE PROCESSED.

SECTION A: Full Legal Busin	PRIMARY BUS			NITIAL APPLICA	AHON	■ REVISION
	er to be sent to:	, –		nce check to b	e sent to:	
Address:			Address:			
City	State	Zip	City		State	Zip
Contact Name _			Contact	Name		
Phone Number (	)					
	)					
SECTION B: C	ONTRACTOR IN	IFORMATION	/ PUBLIC WORKS	(CONSTRUCTI	ION ONLY)	
	ST	ATE OF NEVA	DA CONTRACTOR	RS INFORMATION	NC	
SECTION C:			OR DISABLED PER			
This business of all that are appl		of 51% or more	) ownersnip and aci	tive managemer	nt by one or	the following (Check
☐ Hispanic Amer			e American		abled (Non-\	•
<ul><li>☐ Asian / Pacific</li><li>☐ Black / African</li></ul>			an - Owned bled Veteran	⊔Sma	all Business	
SECTION D:			SHIP (REQUIRED IN	NEORMATION)		
☐ Corporation or		ESS OWNERS	,	NFORWATION)		
☐ Partnership or	LLP		or			
☐ Sole Proprieto	r		SSN#:			
any perso or otherw services,	on or concern asso vise declared inel or construction to	ociated with the ligible by any o or for any gov	e applicant as a princ government agency vernment agency.	cipal or officer, s y from bidding	so far as is kı for furnishir	either the applicant nor nown, is now debarred ng materials, supplies
	edge, that it is this non-receipt of info			data when chan	iges occur a	nd failure to do so may
Signature			Title		Date	
Print or Type Nar	ne					
PLEASE ENCLO	SE A COMPLET	ED W-9 WITH	YOUR APPLICATION	ON		
For Internal Use	Only					
Supplier Type:	<ul><li>□ Commodity</li><li>□ PO Site</li></ul>	□ Service □ Pay Site		□ Employee	□ Refund	Ł
Supplier#			Date Entered	By		

REV 10-01-04 06601-005-08-04

## Supplier Profile Continuation (Check all that are applicable)

		DESCRIPTION OF COMMODITY OR SERVICE		18000 Chemical Raw Materials (In Large Quantities Primarily For Manufacturing Janitorial And Laundry Products)
	CODE	DESCRIPTION		96223 Chemical Treatment Of Boiler And Tower Water
	00500	Abrasives		19000 Chemicals And Solvents, Commercial (In Bulk)
	01000	Acoustical Tile, Insulating Materials, And Supplies		19200 Cleaning Compositions, Detergents, Solvents And Strippers - Prepackaged
	96203	Actor/Thespian Services		96221 Cleaning Services, Steam and Pressure
	01500	Addressing, Copying, Mimeograph, And Spirit Duplicating Machine Supplies: Chemicals, Inks, Paper, Etc.		19300 Clinical Laboratory Reagents And Tests (Blood Grouping, Diagnostic, Drug Monitoring, Etc.)
	96102	Administrative Services, All Kinds (Incl. Clerical, Secretarial Services, etc.)		20000 Clothing, Athletic, Casual, Dress, Uniform, Weather Related, Work
	02500	Air Compressors and Accessories		96112 Codification of Government Codes (To include Code Conversion and Code Maintenance Services)
	03100	Air Conditioning, Heating, And Ventilating: Equipment, Parts And Accessories		91500 Communications And Media Related Services
	96204	Air Freshener Services		20700 Computer Accessories and Supplies
	96205	Amusement And Entertainment Services (Incl. Performing Arts Professionals)		20400 Computer Hardware And Peripherals For Microcomputers
	03700	Amusement, And Entertainment Genees (inc. renorming Arts in dessionals)  Amusement, Decorations, Entertainment, Toys, Etc.		20600 Computer Hardware And Peripherals For Mini And Main Frame Computers
		Animal Care, Animal Health, Animal Shelter, Animal Production (Breeding) Animal Training Services, etc. (Including Pet		
_	96206	Services, all types)		
		Animal Trapping Services		20900 Computer Software For Mini And Mainframe Computers (Preprogrammed)
	04000	Animals, Birds, Marine Life, and Poultry, Including Accessory Items (Live)		20500 Computers And Information
	96105	Arbitration, Mediation, And Alternative Dispute Resolution Services		96115 Concessions, Catering, Vending: Mobile And Stationary
	96101	Archeological Services (Other than Consulting)		21000 Concrete and Metal Culverts, Pilings, Septic Tanks, Accessories and Supplies
_	90700	Architectural and Engineering Services, Non-Professional		96119 Conservation And Resource
	90600	Architectural Services, Professional		96117 Construction Management
	05000	Art Equipment And Supplies		91200 Construction Services, General
	05200	Art Objects		91300 Construction Services, Heavy
	96104	Artists		91400 Construction Services, Trade (New Construction)
	96207	Arts Services (Cultural, Design, Visual, etc)		91800 Consulting Service
	99900	Associations/ Government		22000 Controlling, Indicating, Measuring, Monitoring, And Recording Instruments And Supplies
	96208	Athletic Training		22500 Coolers, Drinking Water (Water Fountains)
	96209	Auctioneering Services (To Include Internet Type)		96121 Cost Estimating
	05500	Automotive Accessories For Automobiles, Buses, Trailers, Trucks Etc.		96224 Courier/Delivery Services (Including Air Courier Services)
	06500	Automotive And Trailer Bodies, Accessories, And Parts		96124 Court Reporting Services
	06000	Automotive And Trailer Maintenance Items And Repair/Replacement Parts		23200 Crafts, General
	07500	Automotive Shop Equipment And Supplies		23300 Crafts, Specialized
	07000	Automotive Vehicles And Related Transportation Equipment (including Trailers)		24000 Cutlery, Dishes, Flatware, Glassware, Trays, Utensils, and Supplies
	08000	Badges, Emblems, Name Tags And Plates, Jewelry, Etc		92000 Data Processing, Computer, And Software Services
	08500	Bags, Bagging, Ties, and Erosion Control Equipment		25500 Decals and Stamps
	96211	Ballistic Testing		96127 Decontamination Services (Include. Hazardous Material Decontamination)
		Barrels Drums, Kegs, And Containers		96225 Disposal And Removal, Dead Animals
		Bearings (Except Wheel Bearings and Seals)		96226 Diving Services
	11000	Belts and Belting: Automotive And Industrial		26500 Draperies, Curtains, And Upholstery Material (Including Automobile)
		Biochemicals, Research		26900 Drugs And Pharmaceuticals
		Blue Printing Services: Blue Prints, Blue Line, Large Engineering		27100 Drugs, Pharmaceuticals, And Sets (For Large Volume Parenteral Administration, Infusion Irrigation, And Tube Feeding)
_				
	12000	Boats, Motors, And Marine And Wildlife Supplies		96228 Dump Site Services (Resource Recovery)
	96215	Bomb And Other Explosives Detection Services		96129 Economic Impact Studies
	90800	Bookbinding , Rebinding, And Repairing		96128 Economic Development, Domestic And Foreign
	12500	Bookbinding Supplies		92400 Educational Services
	13500	Bricks And Other Clay Products, Refractory Materials, and Stone Products		28000 Electrical Cables And Wires (Not Electronic)
	14000	Broom, Brush, And Mop Manufacturing Machinery And Supplies		28500 Electrical Equipment And Supplies (Except Cable And Wire)
	14500	Brushes (Not Otherwise Classified)		28700 Electronic Components, Replacement Parts, And Accessories: And Miscellaneous Electronic Equipment (not for testing or analyzing)
	15000	Builder's Supplies		96231 Electrostatic Painting
	90900	Building Construction Services, New		29500 Elevators And Escalators, Building Type
	91000	Building Maintenance, Installation And Repair Services		Bentoyment Agency and Search Firm Services (Including Background Investigations and Drug Testing For Employment
	15500	Buildings And Structures, Fabricated And Prefabricated		29000 Energy Collecting Equipment And Accessories: Solar And Wind
	96217	Bus And Taxi Services, Limousines And Vans (Including Operations, Management, And Terminal Services)		30500 Engineering Equipment, Surveying Equipment, Drawing Instruments, And Supplies
	96110	Business Plan Development Services		92500 Engineering Services, Professional
	96218	Cable Construction, Installation and Maintenance (Fiber Optic, Communication, Computer, etc.)		96233 Engraving Services; Awards, Trophies, Etc.
	16500	Cafeteria And Kitchen Equipment, Commercial		31000 Envelopes, Plain Or Printed
	96111	Chartering Services		92600 Environmental And Ecological Services
	17500	Chemical Laboratory Equipment And Supplies		96132 Environmental Impact Studies
	96222	Chemical Laboratory Services		31500 Epoxy Based Formulations For Adhesives, Coatings, And Related Agents
			J	

### **Supplier Profile Continuation (Check all that are applicable)**

92900 Equipment Maintenance, Reconditioning And Repair Services - Agricultural, and Heavy Industrial Equipment	96144	Industrial Development And Planning Services
Equipment Maintenance, Reconditioning And Repair Services For Automobiles, Trucks, Trailers, Transit Buses And	96245	Industrial Services Not Otherwise Classified (Electroplating, etc.)
Other Vehicles 93100 Equipment Maintenance, Reconditioning, And Repair Services - Appliance, Athletic, Cafeteria, Furniture, Musical Instruments, And Sewing Equipment	96145	
93600 Equipment Maintenance, Reconditioning, And Repair Services - General Equipment	96246	
93800 Equipment Maintenance, Reconditioning, And Repair Services - Hospital, Laboratory, And Testing Equipment	95300	· · · · · · · · · · · · · · · · · · ·
Equipment Maintenance, Reconditioning, And Repair Services - Laundry, Lawn, Painting, Plumbing, And Spraying	96248	
93900 Equipment Maintenance, Reconditioning, And Repair Services - Office, Photographic, And Radio/Television Equipment	96146	
94100 Equipment Maintenance, Reconditioning, Repair, And Related Services - Power Generation	48500	
94000 Equipment Maintenance, Recordingtoning, Repair, And Helated Services - Railroad	49500	
96232 Etching And Stained Glass Services	96148	
96234 Event Planning Services	49000	
31800 Fare Collection Equipment And Supplies	49300	
32000 Fastening, Packaging, Strapping, Typing Equipment And Supplies	96152	· · · · · · · · · · · · · · · · · · ·
96134 Feasibility Studies (All)	96251	
32500 Feed, Bedding, Vitamins, And Supplements for Animals	95400	
33000 Fencing	96147	
33500 Fertilizers And Soil Conditioners	51500	
94600 Financial Services	96250	
34000 Fire Protection Equipment And Supplies	96150	Legal Services Including Depositions and Expert Witness Testimony
96236 Fireworks Display and Carnival Services	96149	Legal Services, Attorneys
34500 First Aid And Safety Equipment And Supplies (Except Nuclear And Welding)	52500	Library And Archival Equipment, Machines, And Supplies
94500 Fishing, Hunting, Trapping, Game Propagation, And Related Services	95600	Library Services
96237 Flagpoles	96151	Lobby Services
35000 Flags, Flag Poles, Banners, And Accessories	53000	Luggage, Brief Cases, Purses And Related Items
36000 Floor Covering, Floor Covering Installation and Removal Equipment, And Supplies	54000	Lumber And Related Products
36500 Floor Maintenance Machines, Parts, And Accessories	54500	Machinery And Hardware, Industrial
96240 Food Distribution Services	95800	Management Services
39300 Foods, Staple Grocery and Grocer's Miscellaneous Items	96252	Mapping Services (Including Cartography and Surveying Services, Not Aerial)
96140 Forensic Services	95900	Marine Construction Services; Marine Equipment Maintenance And Repair; Related Marine Services
94700 Forestry Services	55000	Markers, Plaques And Traffic Control Devices
39500 Forms, Continuous: Computer Paper, Form Labels, Snap-Out Forms, And Folders For Forms	96153	Marketing Services (Incl. Distribution, Research, Sales Promotions, etc.)
40000 Foundry Castings, Equipment, And Supplies	55500	Marking And Stenciling Devices
96235 Framing Services, Picture	96253	Marking And Stenciling Services
40500 Fuel, Oil, Grease And Lubricants	55600	Mass Transportation - Transit Bus
42000 Furniture: Cafeteria, Chapel, Dormitory, Household, Library, Lounge, School	55700	Mass Transportation - Transit Bus Accessories And Parts
41000 Furniture: Health Care And Hospital Facility	56000	Material Handling And Storage Equipment And Allied Items
41500 Furniture: Laboratory	56500	Mattress Manufacturing Machinery And Supplies
42500 Furniture: Office	57000	Metals: Bars, Plates, Rods , Sheets, Strips, Structural Shapes, Tubing, And Fabricated Items
96238 Galvanizing, Hot and Cold Dip; Plating	57500	,
43000 Gases, Containers, Equipment, Laboratory, Medical, And Welding	96155	
43500 Germicides, Cleaners, And Related Sanitation Products for Health Care Personnel	57800	
44000 Glass And Glazing Supplies	96256	
96141 Global Positioning Systems Surveying Services	58000	<u> </u>
44500 Hand Tools (Powered And Non-Powered) Accessories And Supplies	96157	***
45000 Hardware And Related Items	96158	
96239 Hauling Services	96300	
94800 Health Related Services	59300	
96241 Heat Treating And Tracing Services (Including Refractory Dryout)	59500	
96242 Heating and Related Services, Induction	60000	
96247 Hoisting And Lifting Services	60500	The state of the s
96243 Hose Testing Services (Fire, Water, etc.)	61500	Office Supplies, General
46000 Hose, Accessories, And Supplies: Industrial, Commercial, And Garden	61000	
46500 Hospital And Surgical Equipment, Instruments, And Supplies	62000	Office Supplies: Erasers, Inks, Leads, Pens, Pencils, Etc.
47000 Hospital, Nursing Home Or Residential Specialized Equipment For The Handicapped And Disabled	62500	Optical Equipment, Accessories, And Supplies
47500 Hospital, Surgical, And Related Medical Accessories And Sundry Items	63000	Paint, Protective Coatings Varnish, Wallpaper And Related Products
95200 Human Services	63500	Painting Equipment and Accessories
96143 Hydrological and Oceanography Services	64500	Paper (For Office And Print Shop Use)

**Supplier Profile Continuation (Check all that are applicable)** 

- Cappion Tomo Commutation	(55	on an area approadicy
64000 Paper And Plastic Products, Disposable		78500 School Equipment And Supplies
65000 Park, Playground, Recreational Area And Swimming Pool Equipment		96174 Scientist Services (Geology, Geophysics, etc.)
96259 Parking Services: Operation, Admission, Supervision		99000 Security, Fire, Safety, And Emergency Services
96260 Party, Holiday, And Event Decorating Services		79000 Seed, Sod, Soil, And Inoculants
65200 Personal Hygiene And Grooming Equipment And Supplies		96167 Sign Language Services For The Hearing Impaired
96162 Personnel Services (Not Employment)		96279 Sign Making Services
96269 Personnel Services, Temporary		96166 Sign Painting Services
96400 Personnel, Temporary Services		80100 Signs, Sign Materials, Sign Making Equipment, And Related Supplies
65500 Photographic Equipment And Supplies (Not Including Graphic Arts, Microfilm, And X-Ray)		80300 Sound Systems, Components, And Accessories: Group Intercom, Music, Public Address, Etc.
65800 Pipe and Tubing		80500 Sporting Goods, Athletic Equipment And Athletic Facility Equipment
65900 Pipe and Tubing Fitting		96168 Sports Professional Services (Including Sports and Recreational Programs And Referee/Umpire Services)
66000 Pipes, Tobaccos, Smoking Accessories, Alcoholic Beverages		81000 Spraying Equipment (Except Household, Nursery Plant, And Paint)
66500 Plastics, Resins, Fiberglass, Construction, Forming, Laminating, and Molding Equipment, Accessories, and Supplies		82000 Steam And Hot Water Boilers and Steam Heating Equipment
67000 Plumbing Equipment, Fixtures, And Supplies		81500 Steam And Hot Water Fittings, Accessories, And Supplies
67500 Poisons; Agricultural and Industrial		96171 Talent Agency Services
68000 Police Equipment And Supplies		83000 Tanks (Metal, Wood, And Synthetic Materials): Mobile, Portable, Stationary, And Underground Types
69000 Power Generation Equipment, Accessories, And Supplies		83200 Tape (Not Data Processing, Measuring, Optical, Sewing, Sound or Video.)
69100 Power Transmission Equipment- Electrical, Mechanical, Air And Hydraulic		96176 Telemetry Services
96600 Printing And Related Services		84000 Television Equipment And Accessories
70000 Printing Plant Equipment And Supplies (Except Papers)		99200 Testing And Calibration Services
96500 Printing Preparations: Etching, Photoengraving, And Preparation of Mats, Negatives And Plates		96169 Testing and Monitoring Services, Air, Gas And Water
96258 Professional Services (Not Otherwise Classified)		84500 Testing Apparatus And Instruments (Not For Electrical or Electronic Measurements)
96156 Program/Project Development And Management Services		85000 Textiles, Fibers, Household Linens, And Piece Goods
71000 Prosthetic Devices, Hearing Aids, Auditory Testing Equipment, Electronic Reading Devices, Etc.		85500 Theatrical Equipment And Supplies
96160 Public Opinion Surveys		96173 Theatrical Services (Including Production, Scenery Design, Stage, etc.)
96161 Public Speaking Services		86000 Tickets, Coupon Books, Sales Book, Strip Books, Etc.
96800 Public Works And Related Services		96285 Tinting And Coating Services, Glass (Automobile and Building)
71500 Publications And Audiovisual Materials (Prepared Materials Only, Not Equipment, Supplies, Or Production)		86300 Tires And Tubes
72000 Pumping Equipment And Accessories		96180 Tour Guide Services
73000 Radio Communication And Telecommunication Testing, Measuring, And Analyzing Equipment, Accessories and Supplies		96179 Trade Services (Facilitation, Information, Marketing, Promotion, etc)
72500 Radio Communication, Telephone, And Telecommunication Equipment, Accessories, And Supplies		96172 Transcription Services: Legal and Medical
73500 Rags, Shop Towels, And Wiping Cloths		96175 Translation Services
96164 Real Estate Services		
97100 Real Property Rental Or Lease		96178 Travel Agency Services
90000 Recycling Equipment		96287 Travel, Local (Provided By Third Party)  ORGAN Travel, Non-Local (Scheduled And Unscheduled), Provided by Third Party (Incl. Commercial Airplane Travel, and
74000 Refrigeration Equipment And Accessories		Helicopter Services)
98100 Rental Or Lease Of Equipment - General Equipment		96177 Treatment Services, Material (Anticorrosion, Fire Protection, Waterproofing, etc.)
98400 Rental Or Lease Services Of Computers, Data Processing, And Word Processing Equipment		86500 Twine And String
97500 Rental Or Lease Services Of Equipment - Agricultural, Aircraft, Automotive, Heavy Equipment, And Marine Equipment		96290 Upholstering Services
97700 Rental or Lease Services Of Equipment - Appliances, Cafeteria, Film, Furniture, Hardware, Musical, Sewing, and Window and Floor Coverings		96291 Utility Locator Service (Underground)
98300 Rental Or Lease Services Of Equipment - Clothing, Janitorial, Laundry, Lawn, Painting, Spraying, And Textile Equipment		96185 Utility Services, Electric, Gas, Water
98500 Rental Or Lease Services Of Equipment - Office, Photographic, Printing, Radio/Television/Telephone Equipment		96289 Vehicle Transporting Services
97900 Rental Or Lease Services Of Equipment- Engineering, Hospital, Laboratory, Precision Instruments, Refrigeration, Scales and Testing Equipment		87000 Venetian Blinds, Awnings, And Shades
96272 Restoration/Preservation Services (Of Antiques, Costumes, Paintings, And Other Objects)		87500 Veterinary Equipment And Supplies
96273 Restoration/Reclamation Services of Land And Other Properties		96186 Veterinary Services
74500 Road And Highway Building Materials (Asphaltic)		96292 Video Scanning Of Sewers, Waterwells, Etc.
75000 Road And Highway Building Materials (Not Asphaltic)		88000 Visual Education Equipment and Supplies (Except Projection Lamps)
75500 Road And Highway Equipment And Parts: Asphalt And Concrete Handling And Processing		88300 Voice Response Systems
76500 Road And Highway Equipment: (Except Asphalt, Concrete, and Earth Handling Equipment in Classes 755 and 760)		96187 Volunteer Services (Aid In Locating Volunteers)
76000 Road And Highway Equipment: Earth Handling, Grading, Moving, Packing, Etc.		96191 Water And Petroleum Pipeline Services
98800 Roadside, Grounds, Recreational And Park Area Services		88500 Water and Wastewater Treating Chemicals
77000 Roofing		96294 Water Services, Bottled
99800 Sale of Surplus & Obsolete Items		Banno Water Supply, Groundwater, Sewage Treatment, And Related Equipment (not for air conditioning, steam boiler, or
		laboratory reagent water)   89500   Welding Equipment And Supplies
98900 Sampling And Sample Preparation Services (for testing)		96190 Writing Services, All Kinds (Including Resumes, Calligrapher/Engrosser Services)
78000 Scales And Weighing Apparatus		89800 X-Ray And Other Radiological Equipment And Supplies (Medical)
96165 Scanning and Testing For Electrical Hot-Spots, Etc.		96194 Zoning, Land Use Studies

Form (Rev. January 2005)
Department of the Treasury

# Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

age 2.	Name (as shown on your income tax return)			•				
on pa	Business name, if different from above							
Specific Instructions on page	Check appropriate box: Individual/ Sole proprietor Corporation Partnership Other	<b>&gt;</b>				npt from	n backup	<u>,</u>
Print o	Address (number, street, and apt. or suite no.)	Requester's	s name and	addre	ss (opti	onal)		
pecific	City, state, and ZIP code							
See S	List account number(s) here (optional)							
Part	Taxpayer Identification Number (TIN)							
backup alien, s your en	nter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid ackup withholding. For individuals, this is your social security number (SSN). However, for a resident ien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is bur employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3.						]	
Note. It	the account is in more than one name, see the chart on page 4 for guidelines on whose	e number	Employer	Identif	cation	numb	er 	
Part	I Certification							
Under p	enalties of perjury, I certify that:							
1. The	number shown on this form is my correct taxpayer identification number (or I am waiting	g for a num	ber to be	ssued	to me	), and		
Rev	. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and							
3. I an	. I am a U.S. person (including a U.S. resident alien).							
withhole For mo arrange	tion instructions. You must cross out item 2 above if you have been notified by the IRS ling because you have failed to report all interest and dividends on your tax return. For tgage interest paid, acquisition or abandonment of secured property, cancellation of de ment (IRA), and generally, payments other than interest and dividends, you are not requ your correct TIN. (See the instructions on page 4.)	real estate t bt, contribut	ransaction	s, iten indivi	n 2 do dual re	es not	t apply. ent	
Sign Here	Signature of							

#### Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

**U.S. person.** Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- 1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- 2. Certify that you are not subject to backup withholding, or
- 3. Claim exemption from backup withholding if you are a U.S. exempt payee.

**Note.** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

For federal tax purposes you are considered a person if you are:

- $\bullet$  An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or

• Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

- 1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
- 2. The treaty article addressing the income.
- 3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

Form W-9 (Rev. 1-2005) Page **2** 

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments (after December 31, 2002). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

# Payments you receive will be subject to backup withholding if:

- 1. You do not furnish your TIN to the requester, or
- 2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or
- 3. The IRS tells the requester that you furnished an incorrect TIN, or
- 4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
- 5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

#### **Penalties**

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

### **Specific Instructions**

#### Name

If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

**Other entities.** Enter your business name as shown on required Federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

**Note.** You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

#### **Exempt From Backup Withholding**

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

**Exempt payees.** Backup withholding is not required on any payments made to the following payees:

- 1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
- 2. The United States or any of its agencies or instrumentalities,
- 3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
- 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
- 5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,

Form W-9 (Rev. 1-2005) Page **3** 

- 7. A foreign central bank of issue,
- 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States.
- 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
  - 10. A real estate investment trust,
- 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
- 12. A common trust fund operated by a bank under section 584(a),
  - 13. A financial institution.
- 14. A middleman known in the investment community as a nominee or custodian, or
- 15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

IF the payment is for	THEN the payment is exempt for				
Interest and dividend payments	All exempt recipients except for 9				
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker				
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5				
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt recipients 1 through 7 <sup>2</sup>				

<sup>&</sup>lt;sup>1</sup>See Form 1099-MISC, Miscellaneous Income, and its instructions.

# Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-owner LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's FIN

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.socialsecurity.gov/online/ss-5.pdf. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses/ and clicking on Employer ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees; and payments for services paid by a Federal executive agency.

Form W-9 (Rev. 1-2005) Page **4** 

#### Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see *Exempt From Backup Withholding* on page 2.

**Signature requirements.** Complete the certification as indicated in 1 through 5 below.

- 1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.
- 2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
- **3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
- **4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
- 5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

# What Name and Number To Give the Requester

•	
For this type of account:	Give name and SSN of:
1. Individual	The individual
Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account 1
Custodian account of a minor (Uniform Gift to Minors Act)     a. The usual revocable	The minor <sup>2</sup> The grantor-trustee <sup>1</sup>
savings trust (grantor is also trustee)	3
<ul> <li>b. So-called trust account that is not a legal or valid trust under state law</li> </ul>	The actual owner <sup>1</sup>
5. Sole proprietorship or single-owner LLC	The owner <sup>3</sup>
For this type of account:	Give name and EIN of:
Sole proprietorship or single-owner LLC	The owner <sup>3</sup>
7. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
Corporate or LLC electing corporate status on Form 8832	The corporation
Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

**Note.** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

### **Privacy Act Notice**

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

<sup>&</sup>lt;sup>2</sup>Circle the minor's name and furnish the minor's SSN.

<sup>&</sup>lt;sup>3</sup>You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.

<sup>&</sup>lt;sup>4</sup> List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)